



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 958 958 455
Organisasjonsform: Aksjeselskap
Foretaksnavn: DXC TECHNOLOGY NORGE AS
Forretningsadresse: Folke Bernadottes vei 38
5147 FYLLINGSDALEN

Regnskapsår

Årsregnskapets periode: 01.04.2021 - 31.03.2022

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Tom Nærup Jaworski
Dato for fastsettelse av årsregnskapet: 20.10.2022

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 12.10.2023



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Konserninntekter	3/7	119 306 000	76 024 000
Lisensinntekter	3	121 536 000	32 256 000
Tjenester	3	508 769 000	467 057 000
Annen driftsinntekt	3	7 974 000	15 402 000
Avrundingsdifferanse			1 000
Sum inntekter		757 585 000	590 740 000
Kostnader			
Endring i beholdning av varer under tilvirkning og ferdig tilvirkede varer		0	0
Endring i beholdning av egentilvirkede anleggsmidler		0	0
Varekostnader		149 981 000	78 108 000
Lønnskostnader mm	4/5	326 475 000	304 451 000
Avskrivninger av driftsmidler og immaterielle eiendeler	6/13	44 819 000	11 868 000
Nedskrivning av varige driftsmidler og immaterielle eiendeler		0	0
Andre driftskostnader	4/7/12	332 638 000	208 589 000
Avrundingsdifferranse			
Sum kostnader		853 913 000	603 016 000
Driftsresultat		-96 328 000	-12 276 000
Finansinntekter og finanskostnader			
Inntekt på investering i datterselskap og tilknyttet selskap		0	0
Inntekt på andre investeringer		0	0
Renteinntekt fra foretak i samme konsern		0	0
Annen renteinntekt	2	-1 357 000	-1 167 000
Andre finansinntekter/(kostnader)	2	1 272 000	14 270 000
Avrundingsdifferanse			
Verdøkning andre finansielle instrumenter vurdert til virkelig verdi		0	0
Sum finansinntekter		-85 000	13 103 000
Verdireduksjon andre finansielle instrumenter vurdert til virkelig verdi		0	0



Resultatregnskap

Beløp i: NOK	Note	2022	2021
Nedskrivning av finansielle eiendeler		0	0
Rentekostnad til foretak i samme konsern		0	0
Annen rentekostnad		0	0
Annen finanskostnad		0	0
Sum finanskostnader		0	0
Netto finans		-85 000	13 103 000
Ordinært resultat før skattekostnad		-96 413 000	827 000
Skattekostnader	9	-5 821 000	205 000
Avrundingsdifferanse		0	
Ordinært resultat etter skattekostnad		-90 592 000	622 000
Ekstraordinære poster		0	0
Skattekostnad på ekstraordinært resultat		0	0
Årsresultat		-90 592 000	622 000
Andre resultatkomponenter for IFRS-foretak		0	0
Totalresultat		-90 592 000	622 000
Overføringer og disponeringer			
Overføring til/fra fond		0	0
Utbytte		0	0
Konsernbidrag		0	0
Avgitt konsernbidrag		0	0
Fondsemisjon		0	0
Udekket tap		0	0
Overført til/fra annen egenkapital	11	-90 592 000	622 000
Sum overføringer og disponeringer		-90 592 000	622 000



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Forskning og utvikling		0	0
Konsesjoner, patenter, lisenser, varemerker og lignende rettigheter		0	0
Utsatt skattefordel		0	0
Goodwill		0	0
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom		0	0
Maskiner og anlegg		0	0
Skip, rigger, fly og lignende		0	0
Inventar	6	4 432 000	3 862 000
Maskiner	6	14 232 000	12 234 000
Lokaler	6	0	0
Aktiverte utviklingskostnader	6	230 000	1 355 000
Programvare	6	50 802 000	14 680 000
Goodwill	6	49 928 000	6 860 000
Sum varige driftsmidler		119 624 000	38 991 000
Finansielle anleggsmidler			
Investering i datterselskap	15	0	164 612 000
Investering i annet foretak i samme konsern		0	0
Lån til foretak i samme konsern		0	0
Investeringer i tilknyttet selskap		0	0
Lån til tilknyttet selskap og felles kontrollert virksomhet		0	0
Investeringer i aksjer og andeler		0	0
Obligasjoner		0	0
Pensjonsmidler	5	74 494 000	81 646 000
Aktiverte kontraktskostnader	13	134 275 000	129 639 000
Andre fordringer		502 000	503 000
Sum finansielle anleggsmidler		209 271 000	376 400 000
Sum anleggsmidler		328 895 000	415 391 000



Balanse

Beløp i: NOK	Note	2022	2021
Omløpsmidler			
Varer			
Varer		0	0
Sum varer		0	0
Fordringer			
Kundefordringer		136 893 000	92 205 000
Andre fordringer	4	32 626 000	27 598 000
Opptjente ikke fakturerte inntekter	7	29 101 000	24 293 000
Avrundingsdifferanse		0	0
Konsernfordringer	7	46 005 000	60 962 000
Krav på innbetaling av selskapskapital		0	0
Sum fordringer		244 625 000	205 058 000
Investeringer			
Aksjer og andeler i foretak i samme konsern		0	0
Markedsbaserte aksjer		0	0
Markedsbaserte obligasjoner		0	0
Andre markedsbaserte finansielle instrumenter		0	0
Andre finansielle instrumenter		0	0
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd	8	0	39 148 000
Sum bankinnskudd, kontanter og lignende		0	39 148 000
Sum omløpsmidler		244 625 000	244 206 000
SUM EIENDELER		573 520 000	659 597 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital 23.200 aksjer a 1.021,551724	10	23 700 000	23 700 000
Beholdning av egne aksjer		0	0



Balanse

Beløp i: NOK	Note	2022	2021
Overkurs	11	23 600 000	23 600 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		47 300 000	47 300 000
Opptjent egenkapital			
Fond		0	0
Avsatt utbytte		0	0
Annen egenkapital	11	232 318 000	344 668 000
Udekket tap		0	0
Minoritetsinteresser		0	0
Sum opptjent egenkapital		232 318 000	344 668 000
Minoritetsinteresser		0	0
Sum egenkapital		279 618 000	391 968 000
Gjeld			
Langsiktig gjeld			
Pensjonsforpliktelser		0	0
Utsatt skatt	9	8 246 000	14 479 000
Andre avsetninger for forpliktelser		0	0
Sum avsetninger for forpliktelser		8 246 000	14 479 000
Annen langsiktig gjeld			
Konvertible lån		0	0
Obligasjonslån		0	0
Gjeld til kredittinstitusjoner		0	0
Langsiktig konserngjeld		0	0
Ansvarlig lånekapital		0	0
Annen langsiktig gjeld		19 439 000	14 634 000
Sum annen langsiktig gjeld		19 439 000	14 634 000
Sum langsiktig gjeld		27 685 000	29 113 000
Kortsiktig gjeld			
Konvertible lån		0	0
Sertifikatlån		0	0
Gjeld til kredittinstitusjoner		0	0
Leverandørgjeld		20 479 000	9 062 000



Balanse

Beløp i: NOK	Note	2022	2021
Betalbar skatt	9	2 119 000	2 323 000
Skyldig offentlige avgifter		51 983 000	31 247 000
Utbytte	11	0	0
Kortsiktig konserngjeld	7	47 069 000	76 439 000
Annen kortsiktig gjeld	7/14	144 567 000	119 444 000
Avrundingsdifferanse			1 000
Sum kortsiktig gjeld		266 217 000	238 516 000
Sum gjeld		293 902 000	267 629 000
SUM EGENKAPITAL OG GJELD		573 520 000	659 597 000



DXC TECHNOLOGY NORGE AS

STATEMENT OF THE BOARD 2022 (FY22)

DXC Technology Norge AS follows a fiscal year covering the 12 months from April 1st through March 31st. The fiscal year 2022, referred to as FY22, ended March 31st 2022.

All shares in the company were per March 31st 2022 owned by DXC Technology Danmark A/S, a part of DXC Company, noted on NYSE with ticker DXC. The company has offices in Oslo, Bergen and Stavanger. In this statement of the board, the company is referred to as DXC.

DXC is a global cooperation founded 1.4.2017 following a merger between CSC and Enterprise Services, a part of Hewlett Packard Enterprise. The company delivers a full range of IT solutions and services to the Norwegian marketplace, serving larger Banking- and Insurance companies as well as clients in other industries. DXC is also market leader of delivering Microsoft 365 services in Norway.

Per 31.3.2022 DXC in Norway was comprised of 2 legal entities, DXC Technology Norge AS and Enterprise Services Norge AS (ES). Syscom AS was merged into DXC during FY22, effective 1.4.2021. Also, the employees of ES were merged into DXC effective 1.1.2022, meaning all DXC employees in Norway are now gathered in one legal entity.

Numbers stated for FY22 for DXC Technology Norge AS do not include ES.

Main figures

DXC Technology Norge AS		
NOK mill	FY22	FY21
Operating income	757,6	590,7
Operating profit (loss)	(96,3)	(12,3)
Net profit (loss)	(90,6)	0,6
Equity	279,6	392,0
Equity ratio	49%	59%

The growth in revenue primarily relates to Syscom AS being merged into DXC effective 1.4.2021, though we also see growth in our Banking area. The operating loss primarily comes from overrun on one particular program, which went live during the 2nd half of FY22. The integration of Syscom AS required management focus as well as quite some changes to the working environment for the employee base. Also, DXC chose to relocate in Oslo to move to facilities better supporting DXC's new way of working and had to take an early termination fee due to that. FY22 contains restructuring cost as well.

Except events special to FY22, profitability on normal operation is in line with prior year. However, after FY22 being a year of consolidation of workforce, DXC focus now is to improve profitability.

Sum of assets was 574 million, where current assets consisted of 245 million. Bank deposits at the end of the FY was 0 million. The company has sufficient access to cash through a Nordic DXC cash pool.



Organization

Average number of employees for FY22 was 237 versus 231 prior year. At end of March 2022 the number of employees was 265 versus 190 prior year.

DXC conducts periodic surveys of the working environment, and the working environment is considered to be good. Sick leave was on average 3,2%, same as prior year. DXC's employees have not been involved in any accidents or injuries related to the company's activities during the FY.

Working environment

In a modern and competency focused workday, both diversity and equality are valued and believed to found the basis for better decision making and also creativity.

To enhance and further develop skillsets, DXC has defined funding of up to 25.000 kr per employee, to enhance or build new skillsets.

DXC does not use part time workers, except where the employees have applied for and has been granted.

FY22 was still a special year impacted by the Covid-19 situation, and most employees have worked from home also for FY22. DXC opened the offices in Norway first in June-22 and implemented a working schedule which in general is based on employees working 3 days a week from home and 2 days a week from the office.

Equality

DXC aims that teams on all levels should have diversity in age, experience and other background. As part of this, salary is evaluated to secure equal pay independent of gender.

In line with union agreement § 6.2.3 "Lønnsutvikling etter vurdering" section 3, the company build statistics as input to the managers evaluation and with the clear message that evaluation should be independent of gender.

The company together with the Union evaluate the statistic material (ref §2.7 «Likestilling» section h) to verify that merit increases are non-discriminating to gender.

By end of FY21, the share of women was 27% versus 33% the prior year. The Board of Directors consists of 7 members where of 5 women!

Multi-cultural working place

DXC is a multicultural working place and actively works to prevent discrimination based on ethnicity, skin colour, language or religion. As part of this, DXC engages a wide range of nationalities where relevant, to staff our projects with the right competency.

Inclusive working environment

DXC works to prevent discrimination caused by disabilities and strives to define the physical environment so there should be few or no limitations on performing the work from a physical point of view. DXC has also equipped home offices for most employees.



Insurance for board members

There are no local insurance policies for the board members and the general manager on grounds there is corporate parent coverage for the company's responsibilities.

External environment

DXC does not produce any physical products nor drive any activity polluting the external environment so any negative impact would be limited.

DXC strives to live up to new expectations from our customers and focus on sustainable solutions on efficient operation and maintenance of our IT systems, with energy reduction and miscellaneous initiatives related to green IT. Doing so, DXC is also positioned to help customers implement environment friendly solutions.

Research and Development

DXC performs some R&D, primarily related to global solutions for reinsurance.

Financial Risk

Market risk

In certain areas, a significant part of DXC's deliverables involve DXC in Denmark and the cost base is consequently impacted by the NOK to DKK exchange rate. Further the company also have some cost in USD and EUR. Revenue is for the most part in NOK, so as the NOK exchange rate has been more volatile lately, there is some currency risk that could impact the result for coming year. This could impact both ways, though. DXC has no interest-bearing debt.

Credit risk

DXC's clients do in general have a good credit rating and consequently the company rarely suffer bad debt losses. There is periodic follow-up to identify any issues and make provisions where needed. Thus, in general credit risk is low.

Liquidity risk

DXC's cash balance has been reduced in later years due to dividend payments and larger investments like acquiring Syscom AS. In the balance sheet, the company's cash position looks weak. However, the company has sufficient access to cash through a Nordic DXC cash pool.

The result for FY22

The Board of Directors believe the financial report and balance sheet including notes give a correct picture of the financial performance for FY22 as well as the position end of the fiscal year.

The financial result is concluded under the assumption of continued operation, which is confirmed to be applicable.

Profit distribution

Net result for the year is a loss of TNOK 90.592 to be distributed as follows:

Transferred from Other Equity	TNOK 90.592
Sum distributed	TNOK 90.592



Future perspective

Though the financial result for FY22 was disappointing, FY22 was still a year with significant achievements with integration of Norwegian entities and consolidation of all employees in one entity as well as completion of a challenging implementation, where DXC stay committed and demonstrated that we do what we say we are going to do.

DXC has managed well through the covid situation, keeping employees safe and with limited or no business impact for our customers. We now start benefitting from the new way of working, having lifted all covid restrictions in June-22.

After strong growth in later years, due to the acquisition of EG AS's Microsoft business back in February 2019 and the acquisition of Syscom AS in August 2019, FY22 was a year of consolidation. Focus for FY23 is to improve profitability. Due to special events for FY22, DXC is off to a much better start for FY23, though there is hard work to be done over the next couple of years to get back to the targeted profitability.

DXC meets FY23 with an aligned workforce where integration issues for the most part is behind us and has a solid foundation to capitalize on for FY23 and beyond. DXC expects FY23 to show solid improvements, though the effect of some of the work we have put behind us is expected to fully materialize for FY24 and beyond. However, we should be mindful of the fact that our part of the world is not as stable as we have been used to in later years, so it could be things outside DXC's control that could impact the economy in general.

Bergen, 29th September 2022

Jørgen Jakobsen
(Chairman of the Board)

Svein-Håkon Hetlevik (Sep 29, 2022 15:46 GMT-2)
(Managing Director/Board member)

Charlotte Lundblad (Sep 30, 2022 08:54 GMT-2)
(Board member)

Felora Ghods Mofidi (Sep 30, 2022 11:00 GMT-2)
(Board member)

Oddny Hønsi Ringheim
(Board member)

Sissel Elisabet Aurdal
(Board member)

Toril Hjelle (Sep 29, 2022 15:04 GMT-2)
(Board member)




FY22 Statutory Report (Statement of the Board) - DXC Technology Norge AS (sent V2)


Final Audit Report

2022-09-30


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






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To the General Meeting of DXC Technology Norge AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of DXC Technology Norge AS (the Company), which comprise the balance sheet as at 31 March 2022, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 March 2022, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable legal requirements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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Independent Auditor's Report -
DXC Technology Norge AS

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bergen, 29 September 2022
Deloitte AS

Eivind Bollum Berge
State Authorised Public Accountant

Pennco Dokumentnøkkel: ON613-L8P12-TcXJO-PCTBH-50FMM-1G5JQ



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Eivind Bollum Berge

Statsautorisert revisor

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FINANCIAL STATEMENT

DXC Technology Norge AS

NO 958958455 MVA

FY2022

(For the period from April 1st, 2021 to and including March 31st, 2022)



STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

NOK '000

	Note	FY22	FY21
Operating revenue and cost			
Intercompany revenue	3/7	119,306	76,024
License revenue	3	121,536	32,256
Service revenue	3	508,769	467,057
Other operating income	3	7,974	15,402
Total operating income		757,585	590,739
Operating expenses			
Cost of sales		149,981	78,108
Salary related expenses	4/5	326,475	304,451
Depreciation and amortization	6/13	44,819	11,868
Other operating expenses	4/7/12	332,638	208,589
Total operating expenses		853,913	603,015
Operating profit (loss)		(96,328)	(12,276)
Financial income and expenses			
Intercompany interest income / (expenses)	7	-	-
Interest income / (expenses)	2	(1,357)	(1,167)
Other financial income / (expenses)	2	1,272	14,270
Financial profit (loss)		(85)	13,103
Profit (loss) before tax		(96,413)	827
Tax expense	9	(5,821)	205
Net profit (loss)		(90,592)	622
Profit distribution			
Transferred from other equity	11	(90,592)	-
Transferred to other equity	11		622
Total distribution		(90,592)	622



STATEMENT OF FINANCIAL POSITION

NOK '000

	Note	31.03.2022	31.03.2021
Assets			
Fixed Assets			
Intangible assets			
Capitalized development costs	6	230	1,355
Other software	6	50,802	14,680
Goodwill	6	49,928	6,860
Total intangible assets		100,960	22,895
Fixed assets			
Fixtures and fittings, tools, office equipment etc.	6	18,664	16,096
Total Fixed assets		18,664	16,096
Deferred tax assets		-	-
Financial assets			
Investments in subsidiaries	15	-	164,612
Pension funds	5	74,494	81,646
Capitalized contract costs	13	134,275	129,639
Other receivables (long-term)		503	503
Total Financial assets		209,271	376,400
Total Fixed assets		328,895	415,390
Current assets			
Receivables			
Accounts receivable		136,893	92,205
Unbilled revenue	7	29,101	24,293
Other receivables	4	32,626	27,598
IC accounts receivable	7	46,005	60,962
Total Receivables		244,625	205,058
Cash and cash equivalents	8	-	39,149
Total Current assets		244,625	244,207
Total Assets		573,520	659,597



	Note	31.03.2022	31.03.2021
Equity and liabilities			
Paid-in capital			
Share capital	10	23,700	23,700
Share premium	11	23,600	23,600
Total Paid-in capital		47,300	47,300
Retained earnings			
Other equity	11	232,318	344,668
Total Retained earnings		232,318	344,668
Total Equity		279,618	391,968
Liabilities			
Provision for liabilities			
Deferred tax	9	8,246	14,479
Total Provision for liabilities		8,246	14,479
Long-term liabilities			
Other long-term liabilities		19,439	14,634
Total Long-term liabilities		19,439	14,634
Short-term liabilities			
Accounts payable		20,479	9,062
IC accounts payable	7	47,069	76,439
Income tax payable	9	2,119	2,323
Tax liabilities		51,983	31,247
Provision for dividends	11	-	-
Other short-term liabilities	7/14	144,567	119,444
Total Short-term liabilities		266,217	238,515
Total Liabilities		293,902	267,629
Total Equity and Liabilities		573,520	659,597

Bergen, 29th. September 2022

Jørgen Jakobsen
(Chairman of the Board)

Svein-Håkon Hetlevik
(Managing Director/Board member)

Charlotte Lundblad
(Board member)

Felora Ghods Mofidi
(Board member)

Oddny Hønsi Ringheim
(Board member)

Sissel Elisabet Aurdal
(Board member)

Toril Hjelle
(Board member)



CASH FLOWS STATEMENT

NOK '000

	FY22	FY21
Cash flow from Operating activities		
Profit/(loss) before tax	(96,413)	827
Tax paid for the period	(569)	(989)
Depreciation and amortization	44,819	11,868
Change in net pension assets / liabilities	7,152	15,922
Loss / (gain) on disposal of fixed assets	235	1,320
Change in accounts receivable	(44,688)	11,842
Change in accounts payable	11,418	(11,181)
Change in intercompany balances	(14,414)	(89,531)
Change in other balance sheet items	48,602	(55,378)
A: Net cash flow from Operating activities	(43,858)	(115,301)
Cash flow from Investment activities		
Investment in fixed assets	(7,250)	(6,275)
Payments for investments in financial assets	(16,345)	(24,617)
Sale of property, plant and equipment	-	-
Payments for intercompany loans	-	-
B: Net cash flow from Investment activities	(23,595)	(30,892)
Cash flow from Financing activities		
Cash effect related to merger	-	-
Payment of extraordinary dividend	-	-
C: Net cash flow from Financing activities	-	-
D: Effect of exchange rate changes on bank deposits, cash etc.		
A + B + C + D = Net change in cash and cash equivalents throughout the year	(67,453)	(146,193)
Cash and cash equivalents at April 1st	39,149	185,342
Holdings of cash from the merger	28,304	-
Cash and cash equivalents at March 31st	0	39,149



Note 1 Accounting principles

DXC Technology Norge AS is owned by DXC Technology Danmark A/S, Danmark in 100%, which is part of DXC Technology company, Tysons, Virginia (DXC). DXC is listed on the New York stock exchange, NYSE. DXC Technology Norge AS follows financial years according to the same practice as the parent company. These annual accounts cover the period from 1 April 2021 up to and including 31 March 2022. The annual report has been prepared in accordance with the Norwegian Accounting Act 1998 and generally accepted accounting principles.

USGAAP

The company submits its financial statements to the parent company in accordance with USGAAP, and conducts a continuous evaluation of valuation principles in the financial statements. Where Norwegian accounting legislation has freedom of choice, it has been decided to process the transactions in accordance with USGAAP.

Revenue recognition

The company's revenues are mainly generated through licensing of management systems and outsourcing services. The company has historically had a strong base in the insurance and financing industry, but also has customers in other sectors.

The software is licensed through a non-exclusive and non-transferable license which generally has a non-cancellable period of 3 to 7 years. The software sales generate revenue using one-time remuneration and monthly ongoing remuneration. One-time remuneration is recognized as income when all contractual obligations have been fulfilled. Monthly remuneration is recognized as income through ongoing invoicing and covers the usage rights to the system. In some cases, the ongoing remuneration also includes MESA (Maintenance, Enhancements and Service Availability) services which are recognized as income as the services are provided.

The company also provides consulting services, including implementation, integration services, E-business, CRM services and education services. The services are available either through our program service agreements or via separate agreements for the individual projects, and are charged to the customer separately. In case of fixed-price contracts, profits are recognized as income in accordance with the current settlement method. Changes in estimates for profit and loss on the fixed-price contract are accounted for in the period in which this is ascertained.

Valuation

Current assets are valued at the lower of acquisition cost and fair value. Fixed assets are valued at acquisition cost after deduction of accumulated depreciation, unless the fair value is lower and due to reasons that are not temporary. Depreciation is calculated on the basis of acquisition price and distributed linearly over the estimated useful life. Gains/losses on the sale of own operating assets are recognized in the income statement as ordinary income/expenses.

Merger

The merger with software subsidiary Syscom AS was carried out with group continuity and accounting continuity effective April 1st 2021.

Pension

The company has established pension schemes for its employees through defined contribution plan and defined benefit plan.



Defined contribution plan:

Contributions to defined contribution plan are expensed on an ongoing basis.

Defined benefit plan:

When accounting for defined benefit pension plan, the linear accrual profile and expected final salary are used as the basis for accrual.

Pension obligations are calculated at the present value of the future pension benefits that are considered to have been earned on the balance sheet date for accounting purposes. Future pension benefits are calculated on the basis of expected salary at the time of retirement. Estimated pension liability is calculated at the balance sheet date. Pension assets are valued at fair value. Estimated value of pension assets is calculated at the balance sheet date. The discrepancy between the estimated pension liability/estimated value of pension assets at the end of the previous financial year and the actuarial pension liability/actual value of pension assets at the beginning of the financial year is amortized over the average remaining vesting period, to the extent they exceed 10% of the largest of pension liabilities and pension assets.

Net pension liability is the difference between the present value of the pension liability and the value of the pension assets. In accordance with the standard, employer's contribution has been taken into account during the period in which underfunding occurs. The effect of plan changes with retroactive effect which is not conditional on future employment is recognized in the income statement immediately in accordance with NRS 6.

Currency

Monetary items in foreign currency are translated at exchange rates at the balance sheet date.

Receivables

Accounts receivable and other receivables are recorded in the balance sheet at nominal value less provisions for expected losses. Provisions for losses are made on the basis of an individual assessment of particular accounts receivable. The company has not recognized unspecified provisions for accounts receivable.

Cash and cash equivalents

Cash and cash equivalents includes cash, bank deposits and other means of payment with a due date shorter than three months from acquisition. The company is part of a regional corporate cash pool. Balances are classified as intercompany balances.

Taxes

Taxes are expensed as incurred, i.e. the tax charge is related to the accounting profit before tax.

Tax expense consists of the tax payable for the period (tax on the taxable income for the year) and a change in net deferred tax. Deferred tax is calculated based on temporary differences at the balance sheet date. Deferred tax assets and liabilities are presented net in the balance sheet.

Outsourcing contract costs

Costs related to outsourcing contracts are generally expensed as incurred. However, some costs in connection with the start of an outsourcing contract are capitalized and then expensed over the duration of the contract. These costs will typically consist of purchase costs in connection with the contract and transition costs (relocation costs), including costs related to due diligence activities after



selection of a contract partner. Fixed assets purchased in connection with outsourcing transactions are capitalized and depreciated in accordance with the company's usual guidelines. The purchase price paid to clients which exceeds the book value of acquired fixed assets is capitalized as contract goodwill and depreciated over the duration of the contract (annual cost appears under other operating costs). The amortization of contract goodwill is accounted for as a reduction in revenue.

Accounting for intercompany cost pools

DXC Technology Norge AS utilizes several of the same resources as DXC Technology Danmark A/S and DXC Technology Sverige AB in its operations. Costs related to these resources are allocated to the three companies on the basis of resource use. Invoices from DXC Technology Danmark A/S relating to these resources are recognized net as cost of sales.

Accounting for subsidiaries

DXC Technology Norge AS accounts for the acquisition of the Syscom AS according to the NRS 17. Investment in Subsidiary in the balance sheet includes acquisition cost consisting of consideration and purchase expenses. Acquisition cost includes contingent consideration, which is accounted for in the acquisition cost at its expected value at the date of the transaction. As at March 31st, 2021 the contingent liability is measured at the highest of its cost and the fair value at the balance sheet date. Changes in contingent consideration are recognized in the income statement. Any difference between the book value of the liability and fair value at the time of settlement are recognized in the income statement.

According to NRS 17, parent companies that are themselves subsidiaries may be exempt from preparing consolidated financial statements. Considering the provisions of the Accounting Act § 3-7 DXC Technology Norge AS will not prepare the consolidated financial statements, due to the fact, that it is itself a subsidiary of the parent company, domiciled in an EEA state, who prepares consolidated financial statements that include DXC Technology Norge AS and its subsidiaries, and these consolidated financial statements have been prepared and audited in accordance with the laws of that state.

Note 2 Interest and Financial income and expense

	FY22	FY21
Other interest income	0.112	0.438
Other interest expense	(1.470)	(1.604)
Total Interest income / (expense)	(1.357)	(1.167)

	FY22	FY21
Other financial income	8.170	18.467
Other financial expense	(6.898)	(4.198)
Total Financial income / (expense)	1.272	14.270

Note 3 Operating revenue by business area

	FY22	FY21
Intercompany revenue	119.306	76.024
Monthly remuneration	5.047	14.228
One-time remuneration	116.489	18.028
Consulting services	229.715	236.288
Infrastructure revenue	279.054	230.770



Other operating income	7.974	15.402
Total operating revenue	757.585	590.739

Note 4 Salary expense, number of employees, remuneration to employees and more

	FY22	FY21
Salaries	255.933	235.475
Social security contributions	28.595	26.448
Pension expense (defined benefit pension plan)	29.355	33.184
Defined contribution pension plan	7.612	6.665
Other benefits	4.980	2.824
Total Employee related expense	326.475	304.597

Average number of employees	257	231
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Employer's taxable benefits for the CEO in FY22 amounted to NOK 2,402'. CEO is a member of the defined benefit pension plan.

There is a bonus agreement for senior executives. No remuneration has been paid to the Board members for the financial year FY22.

As at March 31, 2021 receivables from employees amount to NOK 26'.

Audit fees

Statutory audit fees for FY22 amount to NOK 1,075' excl. VAT.

Note 5 Pension

Defined contribution pension plan

The company has established a defined contribution pension plan for its employees, it is organized in accordance with the Contribution Pension Act. The company pays fixed contributions to an insurance company. The company has no further payment obligations after the deposits have been paid.

The payments in FY22 amounts to 5.4% (1 - 7,1G) to 8.0% (7,1 - 12G) of the employee's salary. The rates have since changed to the new norm to cover from 0G. 199 employees are covered by the defined contribution plan. Contribution paid is included in the salary expense and amounts to NOK 7,148' in deposits in FY22.

Defined benefit pension plan

DXC Technology AS has occupational pension insurance according to the Tax Act (TPES) with a general retirement age of 67 years. The company's pension obligation is covered through pension plan at the insurance company.

The retirement pension is calculated as a percentage of the pension base, depending on the number of years of service and the salary level at the retirement age. Furthermore, the plan includes spouse's pension, child pension and disability pension according to specified rules.

Defined benefit pension is a closed plan, i.e. new employees are included in a defined contribution pension plan.

Pension expense	FY22	FY21
Current service cost	12.211	13.837
Interest cost	8.155	8.802



Expected return on plan assets	(11.235)	(15.830)
Amortization of gain/loss	18.926	25.415
Net pension cost (defined benefit pension plan)	28.057	32.224
Employer's tax	1.287	0.960
Pension expense after tax	29.344	33.184

Pension obligation (assets)	FY22	FY21
Estimated pension obligations	445.521	485.230
Unrecognized gain/loss	(101.557)	(163.201)
Market value of pension plan assets	(421.802)	(413.753)
Pension obligation (assets) before tax	(77.838)	(91.724)
Employer's tax	3.344	10.078
Net pension liability (assets) after tax	(74.494)	(81.646)

Assumptions	FY22	FY21
Expected return on pension plan assets	2,70%/3,10%	3,80%/2,70%
Discount rate	1,70%/1,90%	1,70%/1,70%
Salary increase	1,75%/1,75%	1,75%/1,75%
Social security increase	2,00%/2,50%	2,00%/2,00%
Pension increase	0,00%/0,00%	0,50%/0,00%
Employer's contribution tax rate	14,10%	14,10%
Number of active members in pension plan	71	85
Future service time	6	6

Note 6 Fixed assets

	Office furniture and equipment	Computers and related hardware	Leasehold improvements	Capitalized development costs	Software	Goodwill	Sum
Cost as at April 1st	7.654	27.808	1.063	10.172	28.305	11.133	86.134
Additions	1.209	6.288	-	-	62.409	97.059	166.966
Disposals	(0.082)	(2.282)	(1.063)	-	(0.058)	-	(3.484)
Reclassification							
Cost as of March 31 st .	8.781	31.184	-	10.172	90.657	108.192	249.617

Accumulated depreciation as at April 1st	3.792	15.574	1.063	8.816	13.625	4.273	47.143
Merger: Acc. amort. as of April 1 st , 2021					14.286	32.353	46.639
Additions (Depreciation for the year)	0.639	4.055	-	1.125	12.002	21.638	39.460
Disposals	(0.082)	(2.047)	(1.063)	-	(0.058)	-	(3.249)
Accumulated depreciation as of March 31 st .	4.350	17.582	-	9.941	39.855	58.265	129.993

Net book value as of March 31 st .	4.432	14.232	-	0.230	50.802	49.928	119.623
Depreciation rate	10-20%	14-25%	12,5-20%	20 %	20%	20%	



Note 7 Intercompany balances and transactions

The company defines other companies within the DXC group as related companies, and utilizes intercompany infrastructure, administration services as well as employee resources. Data services are purchased from the data center in Denmark, administration services are purchased within the Nordic countries, Europe and globally. Employee resources are acquired from other DXC entities, mainly from India and Denmark.

Intercompany sales are primarily employee resources and services provided by DXC Technology Norge AS.

	FY22	FY21
Intercompany sales	119.306	76.024
Intercompany purchases	288.409	243.339
Intercompany unbilled revenue	2.093	-
Other current intercompany receivables	43.913	60.962
Short-term intercompany liabilities	47.069	76.439

Note 8 Cash and cash equivalents

The company has a bank guarantee for the employees' income tax deductions.

Cash balance presented in the financial statement is part of a cash pool in Danske Bank, the account structure is controlled by the parent company DXC Technology Danmark A/S, while the cash deposits belong to DXC Technology Norge AS.

Note 9 Tax

At the end of the fiscal year, there are temporary differences between accounting and tax values. Deferred tax on these differences has been calculated and accounted for in accordance with generally accepted accounting principles.

Specification of temporary differences:	31.03.2022	31.03.2021
Fixed assets	87.413	3.552
Pension obligations	74.494	81.646
Provision for losses in receivables	(4.258)	(10.175)
Provision for restructuring costs	(3.911)	(9.207)
Tax loss carry-forward	(70.959)	-
= Net tax increasing (reducing) temporary differences	82.779	65.816
Differences not included in the basis of calc of deferred tax	45.294	-
= Basis for deferred tax liability (deferred tax asset)	37.485	65.816
= Deferred tax liability (Deferred tax asset), 22% of the basis	8.246	14.479

Income tax expense	FY22	FY21
Profit before tax	(96.413)	0.827
+/- change in temporary differences	20.112	9.628
+ permanent differences	5.341	0.104
Taxable income	0	10.559



Income tax payable	-	2.323
Change in deferred tax	(6.233)	(2.118)
Paid withholding tax - write-off adjustment	616	-
To little/much income tax allocation previous year	(204)	-
Tax expense for the year	(5.821)	205
Income tax rate	22%	22%

	FY22	FY21
Tax payable for the year	-	2.323
+ previous year's balance	2.119	-
- paid withholding tax	4.131	3.562
Tax payable (receivable)	(2.012)	(1.239)

Tax payable in the balance sheet consists of the year's tax payable provision as well as the remaining provision for the previous financial year which has not yet fallen due for payment. Withholding tax is included in other receivables in the balance sheet.

Income tax payable from FY21 has been adjusted during the tax filing process from NOK 2.323' to NOK 2.119', due to update of permanent tax differences, related to withholding tax.

Note 10 Share capital and shareholder information

Share capital of the entity as at March 31st consists of 23.200 shares, each of the price kr 1.021,551724. In total kr 23.700.000.

Owner	Shares	Ownership	Voting rights
DXC Technology Danmark A/S, Danmark	23.200	100%	100%
Total number of shares	23.200	100%	100%

DXC Technology Danmark A/S, Danmark is a part of DXC Technology company, Ashburn, Virginia.

Note 11 Equity

	Share capital	Share premium	Other Equity	Total Equity
Equity as of April 1 st .	23.700	23.600	344.668	391.968
Effect of merger with Syscom AS			(21.759)	(21.759)
Net profit (loss) for the year			(90.592)	(90.592)
Equity as of March 31 st .	23.700	23.600	232.318	232.318

Note 12 Obligations

The company has long-term lease obligations of NOK 45 million. This includes an obligation with regard to a new 5-year lease agreement for the office in Oslo, signed in FY21 and effective June 1st 2021. The leases have remaining period from one month to 5 years 2 months. The cost for the year in FY21 was on the level of NOK 19 million.

The company has long-term and short-term lease obligations of NOK 26 million in total. This includes an obligation with regard to a 5-year lease agreement for the office in Oslo, signed in FY21



and effective June 1st 2021. The leases have remaining period from one year 5 months to 4 years 2 months. The cost for the year in FY22 was on the level of NOK 13 million. The company has a leasing agreement for the car fleet. Annual car leasing expense amounts to NOK 83,000 per year.

Note 13 Capitalized contract costs

The item relates to capitalized costs related to outsourcing contracts, and is accrued over the term of the individual contract.

The contracts have a remaining term from 1 year 3 months to 5 years 3 months.

Next year's expense recognition is estimated to be NOK 32 million. As part of annual reviews the company has impaired NOK 5.3 million related to a customer contract. The basis for the decision of impairment is a discounted cash flow analysis which is regularly reviewed during the life of the project. Income and expenses are based on budgeted contract revenues and deliverables and applied to a 6% discount rate

Note 14 Other short term liabilities

	FY22	FY21
Deferred revenue	29.672	18.257
Accrued payroll	53.920	40.253
Restructuring accruals	3.129	9.207
Intercompany other short-term liabilities	-	-
Other short-term liabilities	57.846	51.728
Total other short-term liabilities	144.567	119.444

Note 15 Investments in subsidiaries

	FY22	FY21
Investments in subsidiaries as at April 1 st	164.612	160.090
Acquisition of shares	(164.612)	4.522
Investments in subsidiaries as at March 31 st	-	164.612

In March 2021 DXC Technology Norge AS purchased the remaining 5,29% of shares in Syscom AS. As of March 31, 2021, the company has ownership of 100% of the share capital and voting rights in Syscom AS.

During FY22, on July 1st. 2021, the software subsidiary company Syscom AS was merged into DXC Technology Norge AS, with the accounting retroactive date of April 1st. 2021. No further consideration or compensation will be distributed in connection with the merger.

Note 16 Subsequent events and COVID-19 impact

DXC has managed well through the covid situation, keeping employees safe and with limited or no business impact for our customers. We now start benefitting from the new way of working, having lifted all covid restrictions in June-22.

Management assessed that the assumption of going concern is not threatened and the impact of Covid-19 on the Company is under control. The company has not identified any adjusting subsequent events.



DXC TECHNOLOGY NORGE AS
Attachment to annual report for FY22 (2021-04-01 – 2022-03-31)

Status and actions related to equality and non-discriminatory working environment

Equality between genders - status

Average salary end of year	FY2021	FY2022
Women's salary in % of men's	91 %	88 %
Part time workers end of year (%)	FY2021	FY2022
Women	11 %	10 %
Men	3 %	2 %
Absence due to illness (%)	FY2021	FY2022
Women	3,4 %	5,0 %
Men	3,1 %	2,5 %
Absence due to children's illness (days)	FY2021	FY2022
Women	37	46
Men	176	164
Paternity leave (days)	FY2021	FY2022
Women	23	571
Men	498	230

Looking at average salary, average for women is lower than for men. This is due to lower ratio of women in senior positions. In comparable job levels, women's salary is in the range of 96% to 100% of men's salary.

Regarding part time workers, all is based on the employee's initiative and typically for senior workers. Starting point for DXC is that all workers are full time employees. For absence due to children's illness, absence is higher for men than for women. DXC has more younger men than younger women in the company. The absence due to paternity leave is higher for women than men. Women have longer leave than men.



Planned and ongoing actions

Area	Framework	Background	Rationale	Status	Responsible	Objective
Equality	Equality is included in union agreement §2.7.	Ensure equality and avoid discrimination due to gender, age, ethnicity, religion, sexual orientation or disabilities.	All employees should be given the same opportunities for personal and professional development and be treated equal with regards to hiring, salary, training and promotions.	Ongoing	Senior management and union representatives.	Increased ratio of women in senior positions.
Ethnicity	Global guidelines	DXC is a global organization striving for diversity	Collaborate independently of ethnicity.	Ongoing DXC resources from locations outside Norway has been utilized in projects.	Senior management	Capitalize on DXC resources globally to improve business capabilities locally.
Ethics and safety	Annual mandatory training	Ensure all employees are familiar with ethics, security and policies	All employees perform annual training.	Annual training in place	Global management	Right attitude for business conduct, protect business interests.
Employee survey	Global employee survey conducted twice a year	Get the employees feedback on how DXC is perceived and what should be improved.	Use the feedback from the survey to identify focus areas and define actions to improve.	Ongoing	HR Global	Consistent improvement of employee engagement and working environment
Merit increase process	Statistics are used as input to the merit increase process to reveal potential inequality.	Secure equal and non biased treatment	Secure fair evaluation independent of gender.	Ongoing	People managers	Maintain a fair salary policy, as DXC's already support women and men are paid equally for equal work.



FY22 Statutory Report (Financial Report) - DXC Technology Norge AS (with equality)

Final Audit Report

2022-09-30

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









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Skatteetaten

Vår dato
23.06.2021

Din/Deres dato
15.06.2021

Saksbehandler
Vibeke Horne

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Skatteetaten.no

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DXC TECHNOLOGY NORGE AS
Folke Bernadottes vei 38
5147 FYLLINGSDALEN

Att. Tom Nærup Jaworski

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for DXC Technology Norge AS, org.nr. 958 958 455

Vi viser til deres brev av 15. juni 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for DXC Technology Norge AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering DXC Technology Norge AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

DXC Technology Norge AS er eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Selskapet og konsernet har virksomhet innen IT systemdrift. Selskapets kunder er kun større bedrifter og internasjonalt rettet. Kommunikasjon foregår på engelsk. Styrets leder og et styremedlem er ikke norske.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i



samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.